

App F IX 4

Previous References

1948-49
(ML)

File No 88-48

Serial Nos 98,99

Later References

GENERAL AND REVENUE SECRETARIAT

p 12 (67)

Serial Nos Two

Part B for July '49

SUBJECT

Levy of octroi duty afresh on certain articles and enhancing the rate of levy of octroi duty on cloth in the Sorab Minor Municipality.

To
The D C, Shimoga Dt
" Comptroller to Govt

G O No L 812/ 812-3/D 21-7-49

Sanctions fresh levy of octroi duty on arecanut only and vetoes the proposal to enhance the levy enhanced rate of octroi duty on cloth at Rs 0-0-6 per rupee ad-valorem

Revision and levy of octroi duty on certain articles in Sorab Minor City

From

The Dy Commr Shimoga dt

No 113 C 1709-160/48 dt dated 20-1-49

Requests sanction to the proposal of the

Sorab Minor M C

at their meeting held on 4-8-48

May 11

The Sorab Minor M C has proposed

the fresh levy of octroi on the following ten articles -

Article	Rate proposed by the M C
1) Jaggery - - - - -	Rs - 0 - 2 - 0 per m d
2) Beedies - - - - -	0 - 1 - 0 p 1000
3) Cigarettes - - - -	0 - 1 - 0 - 00 -
4) Mangalore tiles	0 - 0 - 3 per rupee ad valorem
5) Iron	
6) Copper, Aluminium, Brass and other articles of the same	
7) Chillies - - - - -	0 - 2 - 0 p m d & 900 sacks
8) Areca nut - - - - -	0 - 2 - 0 - 00
9) Coffee - - - - -	0 - 0 - 3 p lb
10) Cement - - - - -	0 - 1 - 0 p bag

and to revise the rate of on the following two articles

	Existing rate	Proposed rate
1) Cloth - - - - -	Rs - 0 - 0 - 3 per rupee ad valorem	Rs - 0 - 0 - 6 per rupee ad val.
2) Tobacco - - - - -	1 - 0 - 0 p m d	2 - 0 - 0 p m d

2) The M C, after considering one objection received from the merchants, resolve

20/12/48

Revision and levy of octroi duty in Loral Municipality

9th (1970) at their meeting held on 9-9-48 to increase the rate of octroi on cloth from 0-0-3 to 0-0-6 per rupee ad valorem.

3) The Dy Commr is not in favour of this enhanced levy on cloth and he requests sanction of Govt to the levy of octroi on other eleven articles submitted for order,

29/1/49 The 4) In making this and similar proposals the rules for taxation in Loral Municipality do not appear to have been referred to. If approved the D.C. will be requested to sanction the proposal with reference to these rules, and ask the Municipality to go ahead with the levy or increase where it is in accordance with the rules and send up his recommendations to Govt - unless more cases where sanction of Govt is necessary instead of sending up the entire proposal.

For 31-1-49 { yes, please put up a draft letter accordingly. The M.C. is competent to levy or enhance the existing rate up to the maximum specified in the articles shown in Schedule attached to the Loral M.C. Rules. Those not included in the Schedule have to be referred to the Govt for sanction. To the D.C. is also necessary to send for
1/10/49

Revision of octroi duty in Sorab Town
RLLY

App F III-2

General and Revenue
Secretariat

File No 5512/91 of 194

Serial
No

6 A draft letter is put up
15/1/49 (A circular letter will be put up
16/2/49 after the issue of this).

2/5/49
16/2/49

8 for perusal before
sent seg 10/1/49

Minister for L&P 17/2/49
18/2/49

9) Re 22/2/49
24/2/49

10) J. S. 24/2/49

To,

The Dy Commr Shimoga Dt

No L 10036/5-3-49

States that recommendations may be made
only in those cases where sanction of Govt
is necessary

11) A circular letter is put up for approval

26/2/49
8/3/49

12) May be approved with
a view to avoiding unnecessary
correspondence & delay

sent seg 15/3/49

13) for perusal before

14) 18/3/49 Minister L 591

16/3/49
17/3/49

Office of the Minister
Local & Government

to 4513
Date 2/5/49
Note - Contn Sheet

Levy of octroi on arecanut and Chillies
in the Sorab Mlly

7138
√9715

22) The rates at which octroi duty
is levied on arecanut in the Shimoga
and the Sagar ~~2055~~ Mllies are Rs 0-2-0
per bag and Rs 0-3-0 per bag of 62 ds
respectively

23) The rate proposed by the Sorab
Munn Mlly is Rs 0-2-0 per md of 960
tolas of is excessive and the D.C.
suggests that the rate of levy of octroi
on arecanut maybe fixed at Rs 0-0-6
per md as in the Case of Sagar Mlly⁶
or at the most at 0-1-0 p md.

24) The D.C reports that no octroi
is levied on chillies in any other
Mlly in the district and states
that the proposed levy of octroi
on Chillies may be considered
too heavy for the Consuming public

25) The letter of the D.C is for
perusal and orders

Mr
30/6/49 P_{30.6.49}

Serial
No

7138
 $\sqrt{9715}$

A

26) Since in the schedule of
octroi attached to the Rules for
Deduction in some things the
rate of octroi levied, is up to
three pice per mace and value. It
cannot be increased to six pice per
mace as suggested by the Sorab committee
d

B

27) In no mty in the State is
octroi levied on "chillies" this is
an article of great necessity for
all classes of people it is not
certainly advisable to tax the same
the proposal may be refused

C

28) In regard to arecanut,
an octroi duty of six pice per mace
may be levied as suggested by the
D.C. Sorab Dist



29) A, B & C above are for order
sent seg) for 1/7/49

30) The suggestion made at A and B may be
regarded as impractical, and the proposal at C may
be approved

OFFICE OF
THE MINISTER FOR
LOCAL SELF GOVERNMENT

No 169
Date 5/7/49
Contn Sheet

15/7

15/7/49
15/7/49
15/7/49

Serial
No

Draft for approval

For
18/7/49

A draft Government order is put up for approval

Subd
18/7/49

Issue

A
19/7/49

To

The Dy Commr Shimoga,

The Comptroller,

FO No 1812/3/ML '88-48-99

Sanction is accorded to the levy
of octroi duty at six pices per
maund on arecanut

99

B

30/7/49

18/30/6/49 P_{30 6 49}

No. M3 G 1709-160/48-4

Office of the Deputy Commissioner,
Shimoga District,
Shimoga, dated, 20th January 1949

5512/mc

20/1

From

the Deputy Commissioner,
Shimoga District, S H I M O G A.

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General Department, B A N G A L O R E

xx
Sir,

Subject - Revision of levy of octroi duty in Sorab
Municipality - Sanction of -

In enclosing herewith the correspondence ~~xxxxxx~~ received from the President, Municipal Council, Sorab, on the subject noted above, I write to state that the Municipal Council, Sorab, resolved at the meeting held on 4-8-48 that the levy of octroi duty in the Municipality be ~~xxxx~~ revised with a view to increase its income. The President issued a Notification on 5-8-48 calling for objections. The details showing the list of articles which are included in the proposal along with the existing rates and the proposed rates of levy are noted in the margin* for your reference.

Article	Existing levy	Proposed levy
1 Jaggery		0 2 0 per hund
2 Beadies per 1000		0 1 0
3 Cigarettes		0 1 0
4 Mangalore tiles per Runa Alvalorem		0 0 3
5 Iron		0 0 3
6 Copper, Aluminium Brass and bronze and articles of the same		0 0 3
7 Tobacco per hund	1 0 0	2 0 0
8 Chillies per hund	960 tolas	0 2 0
9 Aracanut "	nil	0 2 0
10. Coffee per hund	"	0 0 3
11 Co crt per bag		0 1 0
12		

One objection petition from the cloth merchants of the Town received and it was considered by the Council which resolved at the meeting held on 9-9-48 that the proposed levy may be got

got sanctioned.

The rates of levy proposed do not exceed the maximum fixed in the Schedule except in the case only of cloth. The recommendation of the Council is to raise the tax from three pice to six pice per rupee Alvalencia against the maximum of three pice fixed in the schedule. Hence the recommendation of the Council for this enhanced levy is not in order.

As regards the other items however, the levy proposed by the Council may kindly be sanctioned in view of the fact that the Municipality has to increase its income to meet the increasing expenditure owing to the sanction of a High School, the revision of scales, and other items.

Yours faithfully,

For Deputy Commissioner,
Shimoga District
✓ (Absent from Headquarter)

knr.2.

L 10036
5/3/49

3

To,

The Dy Commr & Shimoga Dt

Subject - Revision of the levy of
duties in Sorab Mty

Sir,

with reference to your letter
No M3 C 1909-160 ⁽¹⁰⁰⁻¹¹³⁾ dated 20-1-49
on the above subject. I am directed
to state request you to scrutinise
^{such} ~~the~~ proposals with reference to
the rules for taxation in Minor
Municipalities and to ~~request~~ ^{that the}
^{to advise the Government} ~~you to a Mty may be advised~~
to go ahead with the levy or
increase where it is in accordance
with the rules ^{and within the competence} ~~and~~ of the Mnd Cl,

self to approve of
Recommendations to Govt may be
made only ⁱⁿ those cases where consent
of Govt is necessary ~~instead of~~
~~sending up the entire proposal~~

as not being covered by the ~~provisions~~
rules ~~of the~~ in matter yours JLL

for ~~to~~ Govt ^{17/2/09}

For General Secy
16-2-09

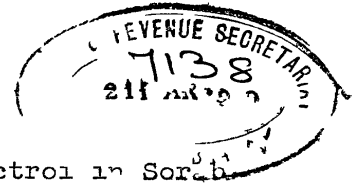
No 100 C 1709/160/49-49

Encl papers

Office of the Deputy Commissioner,
Shimoga District,
Shimoga, dated, 15th March 1949

To

Mr. J. S. Narayana
The Secretary to the Government of Mysore,
General Department, Bangalore
Sd/-, 17/3/49



Subject - Revision of the rate of levy of Octroi in Sorab Municipality.

With reference to your letter No I 10026 dated 5-2-49 on the subject noted above, I have the honour to state that the President has been instructed to give effect to the levy recommended by this office in respect of the marginally noted* articles As

1 Jagrery	of the marginally noted* articles As
2 Mangalore Tiles	regards Coffee, Cigarettes, and Beedies,
3 Iron	the instructions conveyed vide sanction in
4 Copper, Aluminum	the proposals of revision in respect of
5 Bronze and articles of the same	other articles have been kept in view and the President has been instructed not to levy any duty
6 Cement	

I request for early orders in respect of levy on C illies and Areca^{is} nut

Yours faithfully,

S. S. Narayana
15/3/49
Deputy Commissioner,
Shimoga District

knr)

L-11009-19 / *md* 90-48-3, 6
12009-19 / *md* 90-48-3, 6
GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF
MYSORE

OFFICIAL MEMORANDUM

Proposals are being submitted to Government by some Deputy Commissioners to sanction the levy of taxes such as Octroi in Minor Municipalities, which the Municipal Councils are themselves competent to approve of under Section 61 of the Minor Municipalities Act read with the Rules for Taxation in Minor Municipalities and these have had to be returned, pointing out ^{the} proper procedure to be followed in the matter. The Deputy Commissioners are requested to have such proposals scrutinised properly in their offices and to send up recommendations to Government only in the cases where sanction of Government is required under Section 62 of the Act or under the Rules for Taxation including the schedules in force, in order to obviate unnecessary correspondence.

By Order,

Dr. 16/10/49
Secretary to Government,
General Department

10

Dr. 15/3/49
The Deputy Commissioners of Districts
" Comptroller to Government

~~GOVERNMENT OF HIS HIGHNESS THE 11th MARCH 1919~~

No. L11004-19 / HU 90-48-3 General and Revenue Secretariat,
Mysore, Bangalore, dt- 25-3-19.

OFFICIAL MEMORANDUM

Proposals are being submitted to Government by some Deputy Commissioners to sanction the levy of taxes such as Octroi in Minor Municipalities, which the Municipal Councils are themselves competent to approve of, under Section 61 of the Minor Municipalities Act read with the Rules for Taxation in Minor Municipalities and these have had to be returned, pointing out the proper procedure to be followed in the matter. The Deputy Commissioners are requested to have such proposals scrutinized properly in their offices and to send in recommendations to Government only in the cases which where sanction of Government is required under Section 62 of the Act or under the Rules for Taxation including the Schedules in force, in order to obviate unnecessary correspondence.

By Order,


For General Secretary to Government.
JH

To

The Deputy Commissioners of Districts.

* Comptroller to Government.

L13430
16/5/49

To

The Dy Commr Shimoga Dt

Subject - Levy of octroi on
arecanut and Chillies
in ^{the} Sorab ^{Muniv} Mty

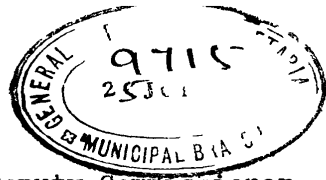
Sir,
With reference to your letter
No M3 C 1709/160/48-49 dated
15-3-49 on the above subject, I
am directed to request you to
ascertain and intimate the
rates at which octroi duty is
levied on arecanut in the other
Municipalities in the Shimoga
Dist and to state whether
the rate (Rs 0-2-0 p md) proposed

in This case would be ~~to order~~ ^{excessive}

I am also to enquire whether
detros is ~~also~~ ^{being} levied on Chills
in any other City in the ~~state~~ ^{state}
and ~~whether they~~ ^{how much} ~~would be~~ ^{be} levied ~~in~~ ^{order}
^{in this case} especially as the Comboberry
forms a necessity ^{of} life ~~for~~
^{for} all classes of people - rich,
middle and poorer classes ~~of~~
~~people~~

yours for JH,
JH
for send to Govt
General Dept
Br 13569

Mh 88-48 98



No.M3 C 1709-160/48-49 Office of the Deputy Commissioner
Shimoga District
Shimoga dated 21st June 1949

To

The Secretary to Government,
General Department,
BANGALORE

Mr. P. K. K. K.
For Mr.

Sir,



Subject - Levy of octroi on arecanut and chillies
in Sorab Minor Municipality

With reference to your letter No L. 13430 dated 17-5-49 on the subject noted above, I have the honour to state that the rate of levy sanctioned in respect of other Municipalities in the District is as noted in the margin. The rate of levy now proposed appears to be excessive. The rate may be fixed at

1. Shimoga - Two annas per bag or a part thereof	six-pies
2. Sagar - Three annas per bag of six maunds	per maund
	as in the

case of Sagar which is a neighbouring Municipality or at the most at one anna per maund

No octroi is levied on Chillies in any of the other Municipalities in the District. As regards the levy now proposed, it is to be said that ~~this~~ this article is no doubt a commodity necessary for life for all classes but the levy already proposed may be considered too heavy for the consuming public.

Yours faithfully,

P. K. K. K.
I/c Deputy Commissioner
2 Shimoga District.

kmr)

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

the

19

Date of issue 21 - 7 - 1949

Signed by

En G R S

May this be—

- (i) printed?
- (ii) treated as a standing order?
- (iii) published in the Gazette English Part?
- (iv) translated?
- (v) placed at the disposal of the Press?
- (vi) published in the Gazette Kannada Part?

Fresh levy

- 1 Chillies - 3 annas per bag of 800 maunds
- 2 Arecanuts - 6 pies per maund of 960 Tolas

Enhanced levy

Article Extending rate Enhanced
Cloth 3 pies per 6 pies
Rupee ad Valorem per Rupee
ad Valorem

4 copies

Section

File No

Serial No

Proceedings of the Government of
His Highness the Maharaja of Mysore

Read—

Correspondence ending
with letter no M3 c
1709-160/48-49 dated 21st
June 1949, from The Deputy
Commissioner, Shimoga District
forwarding proposals for the
Sanction proposals for the
levy of other duty afresh
and to enhance the rate
of levy of other duty on
certain articles notes in
the margin in the Sora
Minor Municipality, for
a view to improving the

sanctioned finances of the
Municipality, as resolved
by the ~~Sorab~~ ^{San} Mina Municipal
Council on 4 8 1948 and
7 9 1948

order no h 812-3 / H 88-48-99
4/7/49

Sanction is accorded

To the levy of octia duty at
Six pias per maund on
arecanut

^{the levy of}

Octia duty cannot

~~be levied~~ on Chilies, cannot be permitted,

as this is an article of

~~great~~ necessity for all

classes of people & it has ^{also not} been ~~levied~~ ^{in any pty in the State}

3 The ^{proposal to} levy of enhanced

Rate of octia duty on cloth

at Rs 0-0-6 per ad Valorem

also cannot be ~~sanctioned~~

approved, as it is in excess of the ~~Revenue~~

for
Secy to Government,
General Department

List of Enclosures

The D.C. Shimoga Dist
(member)
" Comptroller to

Copied by

Examined by

presented ~~with~~
in separate ~~copy~~
to the ~~revenue~~ ^{revenue}
Dept in ~~revenue~~ ^{revenue}
in the State

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

R e a d:-

Correspondence ending with letter No.M3.c.1709-160/48-49 dated 21st

-----: June 1949, from the Deputy Commi-		
*Fresh levy: : ssioner, Shimoga District forward-		
1.Chillies- three annas per bag of		: ing for sanction proposals for the
six maunds.		: : levy of octroi duty afresh and
2.Arecanuts--six pies per maund of		: : to enhance the rate of levy of
960 tolas.		: : octroi duty on cloth, as noted in
Enhanced levy:		: : the margin* in the Sorab Minor
Article	Existing	Enhanced
	rate	rate(proposed)
Cloth	three pies	Six pies
	per rupee	per ru-
	ad-valorem	pee ad-
		valorem.
-----: proving the finances of the Muni-		
cality as resolved by the said Minor Municipal Council on 4th August 1948		
and 9th September 1948.		

ORDER NO.L. 812-3/M 88-48-99

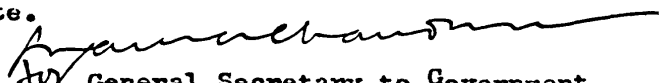
Dated, Bangalore, the 21 7 49

Sanction is accorded to the levy of octroi duty at six pies per maund on arecanut.

2. The levy of octroi duty on Chillies, cannot be permitted, as this is an article of necessity for all classes of people and it has also not been levied in any Municipality in the State.

3. ^{rupee} The proposal to levy enhanced rate of octroi duty on cloth at Rs.0-0-6 per ad-valorem also cannot be approved, as it is in excess of the maximum ^p prescribed in the schedule attached to the rules regulating ~~to~~ taxation in Minor Municipalities in the State.

To


General Secretary to Government.

The Deputy Commissioner, Shimoga District, (with records)

" Comptroller to Government.



